

**Illinois Department of Revenue
Regulations**

Title 86 Part 692 Section 692.115 Penalties, Interest and Procedures

TITLE 86: REVENUE

**PART 692
SALEM CIVIC CENTER USE TAX**

Section 692.115 Penalties, Interest and Procedures

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under the Salem Civic Center Use and Occupation Tax Law as under the Illinois Use Tax Act [35 ILCS 105].